

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

March 17, 2001

Mr. Vernon Williams
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423-0001

RECORDATION NO. **19024-C** FILED

APR 2 '01 11:33 AM
TS
SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed are two (2) originals of a Memorandum of Amendment to Lease of Railroad Equipment which is intended to evidence **Amendment No. 2** dated as of January 11, 2001 to the Lease of Railroad Equipment dated as of January 14, 1994 between the following parties:

Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

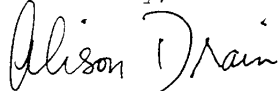
Lessee: Norfolk Southern Railway Company
110 Franklin Road, SE
Roanoke, VA 24042-0072

A short summary of the document to appear in the index follows:

Memorandum of Amendment to Lease of Railroad Equipment dated January 11, 2001 evidencing **Amendment No. 2** to the Lease of Railroad Equipment dated January 14, 1994 between Helm Financial Corporation as Lessor and Norfolk Southern Railway Company as Lessee, covering nine (9) railcars from within the series **NS 114605-114613**.

Please file this memorandum as a secondary document to Recordation No. **19024** filed on October 19, 1994 and return one (1) stamped original to my attention. A check covering the twenty-seven dollar (\$27.00) filing fee is enclosed.

Yours truly,


Alison Drain
Document Administrator

/ad
Enclosures (2)



LMS 883-01

RECORDATION NO. 19024-C FILED

APR 2 '01 11-33 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF AMENDMENT
TO LEASE OF RAILROAD EQUIPMENT

THIS MEMORANDUM OF AMENDMENT TO LEASE OF RAILROAD EQUIPMENT ("Memorandum") dated as of January 11, 2001 is intended to evidence Amendment No. 2 dated as of January 11, 2001 to the Lease of Railroad Equipment dated as of January 14, 1994 ("Lease") between HELM FINANCIAL CORPORATION, a California corporation ("Lessor") and NORFOLK SOUTHERN RAILWAY COMPANY, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation under Section 49 of U.S.C. 11301. The Lease was filed under Recordation No. 19024 on October 19, 1994. Lessor has the right to lease the railcars, more fully described in Schedule A hereto ("Units"). Lessee leased from Lessor the Units at the Rent and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR

HELM FINANCIAL CORPORATION

By: John F. Dains

Name: John F. Dains

Title: President

LESSEE

NORFOLK SOUTHERN RAILWAY COMPANY

By: S.M. Reynolds

Name: S.M. REYNOLDS

Title: MANAGER - PURCHASING

1-29-01

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SCHEDULE A

To the Memorandum of Amendment to Lease Dated January 11, 2001

Terminated Unit Numbers:

1. NS 114605
2. NS 114606
3. NS 114607
4. NS 114608
5. NS 114609
6. NS 114610
7. NS 114611
8. NS 114612
9. NS 114613

By

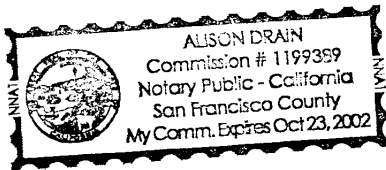
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On January 22nd, 2001, before me, Alison Drain, personally
appeared John F. Dains, President of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

___ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their
signature(s) on the instrument the person(s), or the entity upon behalf of
which the person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

COMMONWEALTH OF VIRGINIA)
) S.S.
CITY
COUNTY OF ROANOKE)

On January 29th, 2001, before me, Fred P. Hubert,
personally appeared S.M. Reynolds, _____ of **NORFOLK**
SOUTHERN RAILWAY COMPANY,

X personally known to me -OR-

___ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their
signature(s) on the instrument the person(s), or the entity upon behalf of
which the person(s) acted, executed the instrument.

Witness my hand and official seal.

Fred P. Hubert
SIGNATURE OF THE NOTARY

[Notarial Seal]

My Commission Expires December 31, 2003

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